

AN ACT concerning audits.

Be it enacted by the People of the State of Illinois,
represented in the General Assembly:

Section 5. If and only if House Bill 3402 of the 93rd
General Assembly becomes law as it passed the Senate, the
Illinois State Auditing Act is amended by changing Section
3-1 as follows:

(30 ILCS 5/3-1) (from Ch. 15, par. 303-1)

Sec. 3-1. Jurisdiction of Auditor General. The Auditor
General has jurisdiction over all State agencies to make post
audits and investigations authorized by or under this Act or
the Constitution.

The Auditor General has jurisdiction over local
government agencies and private agencies only:

(a) to make such post audits authorized by or under
this Act as are necessary and incidental to a post audit
of a State agency or of a program administered by a State
agency involving public funds of the State, but this
jurisdiction does not include any authority to review
local governmental agencies in the obligation, receipt,
expenditure or use of public funds of the State that are
granted without limitation or condition imposed by law,
other than the general limitation that such funds be used
for public purposes;

(b) to make investigations authorized by or under
this Act or the Constitution; and

(c) to make audits of the records of local
government agencies to verify actual costs of
state-mandated programs when directed to do so by the
Legislative Audit Commission at the request of the State
Board of Appeals under the State Mandates Act.

In addition to the foregoing, the Auditor General may conduct an audit of the Metropolitan Pier and Exposition Authority, the Regional Transportation Authority, the Suburban Bus Division, the Commuter Rail Division and the Chicago Transit Authority and any other subsidized carrier when authorized by the Legislative Audit Commission. Such audit may be a financial, management or program audit, or any combination thereof.

The audit shall determine whether they are operating in accordance with all applicable laws and regulations. Subject to the limitations of this Act, the Legislative Audit Commission may by resolution specify additional determinations to be included in the scope of the audit.

In addition to the foregoing, the Auditor General must also conduct a financial audit of the Illinois Sports Facilities Authority's expenditures of public funds in connection with the reconstruction, renovation, remodeling, extension, or improvement of all or substantially all of any existing "facility", as that term is defined in the Illinois Sports Facilities Authority Act.

The Auditor General may also conduct an audit, when authorized by the Legislative Audit Commission, of any hospital which receives 10% or more of its gross revenues from payments from the State of Illinois, Department of Public Aid, Medical Assistance Program.

The Auditor General is authorized to conduct financial and compliance audits of the Illinois Distance Learning Foundation and the Illinois Conservation Foundation.

As soon as practical after the effective date of this amendatory Act of 1995, the Auditor General shall conduct a compliance and management audit of the City of Chicago and any other entity with regard to the operation of Chicago O'Hare International Airport, Chicago Midway Airport and Merrill C. Meigs Field. The audit shall include, but not be

limited to, an examination of revenues, expenses, and transfers of funds; purchasing and contracting policies and practices; staffing levels; and hiring practices and procedures. When completed, the audit required by this paragraph shall be distributed in accordance with Section 3-14.

The Auditor General shall conduct a financial and compliance and program audit of distributions from the Municipal Economic Development Fund during the immediately preceding calendar year pursuant to Section 8-403.1 of the Public Utilities Act at no cost to the city, village, or incorporated town that received the distributions.

The Auditor General must conduct an audit of the Health Facilities Planning Board pursuant to Section 19.5 of the Illinois Health Facilities Planning Act.

The Auditor General of the State of Illinois shall annually conduct or cause to be conducted a financial and compliance audit of the books and records of any county water commission organized pursuant to the Water Commission Act of 1985 and shall file a copy of the report of that audit with the Governor and the Legislative Audit Commission. The filed audit shall be open to the public for inspection. The cost of the audit shall be charged to the county water commission in accordance with Section 6z-27 of the State Finance Act. The county water commission shall make available to the Auditor General its books and records and any other documentation, whether in the possession of its trustees or other parties, necessary to conduct the audit required. These audit requirements apply only through July 1, 2007.

~~The Auditor General must conduct an annual audit of the water fund of a county water commission organized pursuant to the Water Commission Act of 1985.~~

(Source: P.A. 90-813, eff. 1-29-99; 91-782, eff. 6-9-00; 91-935, eff. 6-1-01; 93HB3402enr.)

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HB0948 Enrolled

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Section 99. Effective date. This Act takes effect upon
becoming law.